

Introduced by

Representative Headland

(Approved by the Delayed Bills Committee)

1 A BILL for an Act to amend and reenact section 57-60-14 of the North Dakota Century Code,
2 relating to coal conversion tax allocations; to provide for retroactive application; to provide an
3 effective date; and to declare an emergency.

4 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

5 **SECTION 1. AMENDMENT.** Section 57-60-14 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **57-60-14. Allocation of revenue - Continuing appropriation. (Effective through**
8 **June 30, 2026)**

9 4. At least quarterly, the state treasurer shall allocate:

10 ~~a.1.~~ The lignite research tax collections under section 57-60-02.2 to the lignite research
11 fund for the purposes under section 57-61-01.5.

12 ~~b.2.~~ The remaining coal conversion tax collections under section 57-60-02 to the county.

13 ~~2.~~ ~~Notwithstanding any other provision of law, the allocation under this section to each~~
14 ~~county may not be less in each calendar year than the amount certified to the state~~
15 ~~treasurer for each county under this section in the immediately preceding calendar~~
16 ~~year. For a county that has received less in a calendar year than the amount certified~~
17 ~~to the state treasurer for that county in the immediately preceding calendar year, not~~
18 ~~later than January tenth of the following year, the county auditor shall calculate the~~
19 ~~amount that is due under this subsection and submit a statement of the amount to the~~
20 ~~state treasurer. The state treasurer shall verify the stated amount and make the~~
21 ~~required payment under this subsection to the county, from collections received under~~
22 ~~section 57-60-02, not later than March first of the following year. The funds needed to~~
23 ~~make the distribution to counties under this subsection are appropriated on a~~

1 continuing basis for making these payments. Money received by a county under this
2 subsection must be distributed pursuant to section 57-60-15.

3 ~~3. Notwithstanding any other provision of law, for a county in which is located a coal~~
4 ~~conversion facility that was not a coal conversion facility under this chapter before~~
5 ~~January 1, 2002, for years after 2002, subsection 2 applies to allocations to that~~
6 ~~county under this section, except that for a county described in this subsection,~~
7 ~~amounts received for any calendar year must be allocated by the county in the same~~
8 ~~manner property taxes for the facility were allocated for taxable year 2001.~~

9 **Allocation of revenue - Continuing appropriation. (Effective after June 30, 2026)**

- 10 1. The state treasurer shall no less than quarterly allocate all moneys received from all
11 coal conversion facilities in each county pursuant to the provisions of this chapter,
12 fifteen percent to the county and eighty-five percent to the state general fund, except
13 moneys received from the tax imposed by subsection 3 of section 57-60-02, which
14 must be deposited in the state general fund. Five percent of all funds allocated to the
15 state general fund pursuant to this chapter must be allocated to the lignite research
16 fund, for the purposes defined in section 57-61-01.5.
- 17 2. Notwithstanding any other provision of law, the allocation under this section to each
18 county may not be less in each calendar year than the amount certified to the state
19 treasurer for each county under this section in the immediately preceding calendar
20 year. For a county that has received less in a calendar year than the amount certified
21 to the state treasurer for that county in the immediately preceding calendar year, not
22 later than January tenth of the following year, the county auditor shall calculate the
23 amount that is due under this subsection and submit a statement of the amount to the
24 state treasurer. The state treasurer shall verify the stated amount and make the
25 required payment under this subsection to the county, from collections received under
26 section 57-60-02, not later than March first of the following year. The funds needed to
27 make the distribution to counties under this subsection are appropriated on a
28 continuing basis for making these payments. Money received by a county under this
29 subsection must be distributed pursuant to section 57-60-15.
- 30 3. Notwithstanding any other provision of law, for a county in which is located a coal
31 conversion facility that was not a coal conversion facility under this chapter before

1 January 1, 2002, for years after 2002, subsection 2 applies to allocations to that
2 county under this section, except that for a county described in this subsection,
3 amounts received for any calendar year must be allocated by the county in the same
4 manner property taxes for the facility were allocated for taxable year 2001.

5 **SECTION 2. RETROACTIVE APPLICATION.** This Act applies retroactively to July 1, 2021.

6 **SECTION 3. EFFECTIVE DATE.** This Act becomes effective immediately upon its filing with
7 the secretary of state.

8 **SECTION 4. EMERGENCY.** This Act is declared to be an emergency measure.